EDD Employment
Development
Department

State of California

ANNUAL PAYROLL TAX RETURN FOR EMPLOYER OF HOUSEHOLD WORKERS

PLEASE TYPE ALL INFORMATION

APPROVED EXTENSION TO: _____

YEAR ENDED _____ DUE _____ | DELINQUENT IF NOT POSTMARKED OR RECEIVED BY _____ | YEAR

EMPLOYER ACCOUNT NO.

DEPT. USE ONLY	DO NOT ALTER THIS AREA
	P1 || P2 || C || P || U || S || T || A ||
	EFFECTIVE DATE Mo. = Day = Yr. =

DETAILED INSTRUCTIONS ARE LOCATED ON PAGE 2

CHECK BOX IF:

☐ No Wages Paid this Year

☐ No Longer have Household Employees (Date)_____

☐ Revert to Quarterly Reporting (Date) _____

A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR --- >

B. EMPLOYER'S UNEMPLOYMENT INSURANCE (UI) TAXES
(Total Employee Wages up to $7000 per employee per calendar year)

WAGES (B1) **X** UI % (B2) (multiplied by) **=** (B3)

C. EMPLOYMENT TRAINING TAX (ETT)
(Total Employee Wages up to $7000 per employee per calendar year)

WAGES (C1) **X** ETT % (C2) (multiplied by) (C3)

D. EMPLOYEE STATE DISABILITY INSURANCE (SDI) TAXES
(Total Employee Wages up to a maximum limit of _____ per employee per calendar year)

WAGES (D1) **X** SDI % (D2) (multiplied by) **=** (D3)

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD --- >
(Total PIT withheld per Forms W-2)

F. TOTAL TAXES DUE (Add Items B3, C3, D3, and E) --- >

G. LESS VOLUNTARY PREPAYMENT OF TAXES MADE DURING THE YEAR ------------------------------------ >

H. BALANCE OF TOTAL TAXES DUE --- >

INCLUDE EMPLOYER ACCOUNT NUMBER ON YOUR CHECK. Do not staple check to return.
Make check payable to EMPLOYMENT DEVELOPMENT DEPARTMENT

I. Be sure to sign this declaration: *I declare that the information herein is true and correct t the best of my knowledge and belief.*

Signature _____ Title _____ Phone (_____) _____ Date _____
(Owner, Accountant, Preparer, etc.)

INFORMATION AND INSTRUCTIONS FOR COMPLETING THE
ANNUAL PAYROLL TAX RETURN FOR EMPLOYER OF HOUSEHOLD WORKERS

For more information about completing this form, to obtain additional forms, or for guidance regarding reporting wages or the subject status of employees, please contact an Employment Tax Customer Service Representative at 1-888-745-3886. For TTY (nonverbal) access, call 1-800-547-9565.

NO WAGES PAID THIS YEAR: If you paid no wages to employees for the year, check this box, enter zero in Item H, and sign and date the return.

NO LONGER HAVE HOUSEHOLD EMPLOYEES (DATE): If you no longer have household employees, please check this box and show the date that you last had employees.

REVERT TO QUARTERLY REPORTING DATE: Please show the date that you reverted to quarterly reporting. If during the year you paid in excess of $20,000, you need to file this form and pay all taxes owed from the beginning of the year through the end of the calendar quarter in which you exceeded $20,000. For the remainder of the year, you will be required to make quarterly payments and file a Quarterly Wage and Withholding Report (DE 6). If you file this report because you paid in excess of $20,000, check this box and complete the form. If you wish to return to annual reporting, you will need to file another election which will take effect the beginning of the following year.

LINE A: Total Subject Wages are used to determine UI and SDI benefits. Generally, all wages are considered "subject" wages. If you need further assistance, refer to the Household Employers Guide, DE 8829, or contact our Employment Tax Customer Service Representative at 1-888-745-3886.

LINE B: Unemployment Insurance (UI) taxes are paid by employers on the first $7,000 cash and noncash wages paid to each employee during the calendar year.

Box B1. Enter total UI wages up to $7,000 per employee.

Box B2. UI tax rate. (**Example:** 3.2% = .032)

Box B3. UI taxes due. (B1 x B2)

NOTE: Your rate may be different from the example shown.

LINE C: Employment Training Tax (ETT) is paid by employers on the first $7,000 cash and noncash wages paid to each employee during the calendar year.

Box C1: Enter total ETT wages (same as total UI wages) up to $7,000 per employee.

Box C2: ETT rate. (**Example:** 0.1% = .001)

Box C3: ETT due. (C1 X C2).

LINE D. State Disability Insurance (SDI) taxes are deducted from each employee's pay and held by the employer until this return is filed. The first   cash and noncash wages paid to each employee during the calendar year are taxable for SDI.

Box D1: Enter total SDI wages up to maximum of per employee.

Box D2: SDI tax rate. (**Example:** 0.9% = .009)

Box D3: SDI taxes due. (D1 X D2)

LINE E. Personal Income Tax (PIT) withheld from employee(s) wages is used to satisfy your employee(s) yearly state income tax liability. As an employer of household workers, you **ARE NOT REQUIRED** to withhold PIT from employee(s) wages. However, you and your employee(s) may voluntarily agree to withhold PIT. If PIT is withheld, enter the total amount as reported on Forms W-2.

LINE F. Enter the total of Items B3, C3, D3, and E.

LINE G. If you made prepayment of taxes during the year, please enter the total of the payments.

LINE H. Enter the balance of total taxes due. Subtract Line G from Line F.

LINE I. Please sign and date this return declaring that the information is true and correct to the best of your knowledge and belief.